

## Instructions for Completing form LIQ-308-A

### Report of Sales to Washington Retailers from Beer Certificate of Approval Holder

This report must be completed by all Out of State Certificate of Approval Holders (Breweries) ONLY when product is shipped to Washington Retailers in conjunction with LIQ 308. The reports must be postmarked on or before the 20<sup>th</sup> of the month following activity. When the 20<sup>th</sup> falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

Mail original with form LIQ-308 to: WSLCB, Financial Division, PO Box 43085, Olympia, WA 988504

**Licensee Number:** Enter Washington State Liquor Control Board (WSLCB) 6 digit licensee number.  
**Licensee Name:** Enter trade name per 6 digit license number assigned by the WSLCB.  
**Location Address:** Enter location address of licensee number.  
**City, State, Zip:** Enter City, State and Zip Code per licensee number.

**MONTH:** Enter month for which activity occurred.  
**YEAR:** Enter year for which activity occurred.

**Revision report (check box):** Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number.

Complete the numbered fields as follows. First column corresponds to number on the form.  
All entries round to 2 decimal places and report in barrels ( 31 Gallons per barrel).

	<b>List all sales to Washington State Retailers.</b> <ul style="list-style-type: none"><li>• <u>Use only one line per retailer.</u></li><li>• <u>Report the TOTAL quantity sold to each retailer for the reporting month.</u></li><li>• <u>Do Not include report if no sales to retailers for reporting month. Indicate no sales for reporting month by putting zeros on line 7 of form LIQ-308</u></li><li>• <b>Do Not include sales to Washington Distributors. Distributors &amp; Importers should be listed on form LIQ-308, Non-Taxable Sale.</b></li></ul>
(1)	Enter the WSLCB license number of retailer. License numbers are available on the WSLCB web site (see below).
(2)	Enter name of retailer and city location (city where the licensee is receiving shipments). <b>Use only one line per retailer .</b>
(3)	Enter the total barrels sold at the \$8.080 tax rate for the reporting month. The tax rate is based on your current tax rate. <b>ALL Strong Beer is reported at the high rate (10% or over alcohol by volume).</b>
(4)	Enter the total barrels sold at the \$4.782 tax rate for the reporting month. The tax rate is based on your current tax rate.
(5)	Enter the total barrels shipped from all other pages (if multiple pages used).
(6)	Enter the total barrels this page plus total from line 5.
	Calculate the total barrels from line 6, columns (3) & (4) - enter the totals on form LIQ 308, line 7, columns (3) & (4).

Current license lists and reporting forms are available at LCB website:

<http://www.liq.wa.gov/publications/WineandBeer.asp>

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov